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SERIES I No. 8

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

4/5/2005-Fin(R&amp;C)(110)

In exercise of the powers conferred by sub-section (2) of section 89 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby amends the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, as follows:—

1. *Short title and commencement.*—(1) This Scheme may be called the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment (Sixth Amendment) Scheme, 2014.

(2) It shall be deemed to have come into force on 15th March, 2010.

2. *Amendment of clause 4.*— In the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 (hereinafter referred to as the “principal Scheme”), in clause 4, after the existing

provisions, the following proviso shall be inserted, namely:—

“Provided that the industrial unit which has been once granted such benefit in terms of such special order pursuant to such application in Form IV made by it, shall not be required to file such application again for the purpose of claiming such benefit on the next occasion.”.

3. *Amendment of clause 8.*— In clause 8 of the principal Scheme, after the existing provisions, the following proviso shall be inserted, namely:—

“Provided that the eligible unit which has been once granted such benefit in terms of such special order pursuant to declaration in Form IV made by it, shall not be required to make such declaration again for the purpose of claiming such benefit on the next occasion and the Commissioner shall, after examining the records and on the basis of declaration filed earlier, issue a certificate of authorization in Form VI certifying therein the fresh entitlement.”.

4. *Insertion of new Form VI.*— In the principal Scheme, after Form V, the following Form shall be inserted, namely:—

#### “Form – VI

#### Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005

Certificate of Authorisation

(See clause 8)

Grant of additional period of exemption in terms of special Orders issued by the Government from time to time under the provisions of the Goa Value Added Tax Act Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005.

TIN: .....

NPV Registration No.: .....

M/s ..... having unit situated at ..... and having SSI/MSI/LSI registration No. .... (hereinafter referred to as "the Beneficiary") had made a Declaration in Form-I to the Commissioner of Commercial Taxes and an Acknowledgment-cum-Order in Form-II bearing No. .... dated ..... was issued to the Beneficiary authorizing him to charge tax under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and/or under the Central Sales Tax Act, 1956 (Act 74 of 1956) at appropriate rate and avail the benefit under the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 (hereinafter referred to as the "said Scheme") in respect of industrial unit, M/s ..... registered with the Commercial Tax Department under No. .... under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and under No. .... under the Central Sales Tax Act, 1956 (Act 74 of 1956) and having TIN No. ....

(2) The Beneficiary filed an Application/Declaration dated ..... in Form-IV before the Commissioner for availing additional period of benefit of exemption in terms of Special Order of the Government bearing No. 4/5/2005-Fin(R&C) dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010. The said Application/Declaration was acknowledged by the Commissioner in Form-V, certifying therein the eligibility of additional period of benefit under the said Scheme and also specifying the period of exemption w.e.f. .... to .....

\* (3) The Government extended the benefit of additional period of tax exemption vide another Special Order bearing No. 4/5/2005-Fin(R&C) dated 5-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36, dated 6-12-2012, authorising an additional period of benefit of tax exemption. Wherein the unit M/s ..... has applied under application in prescribed Form-IV filed in this office within the stipulated time period. Therefore, I hereby authorise the said unit to avail the benefit of tax exemption for additional period of ..... year/s under the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and/or in terms of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956). The additional period shall commence from ..... to ..... (both days inclusive).

\* (4) The Government has now further extended the benefit of additional period of tax exemption for a period of ..... year/s i.e. w.e.f. .... to ..... vide a Special Order No. 4/5/2005-Fin (R&C) dated ..... published in the Official Gazette, Extraordinary, Series ..... No. ...., dated .....

\* (5) I have examined the records and I have found that the Beneficiary has filed Application/Declaration in Form-IV and granted additional period of benefit of tax exemption in terms of the Special Order No. 4/5/2005-Fin(R&C) dated 22-04-2010, published in the Official Gazette, Extraordinary, Series II No. 4, dated 23-4-2010 and/or No. 4/5/2005-Fin (R&C) dated 05-12-2012, published in the Official Gazette, Extraordinary, Series II No. 36, dated 06-12-2012. Therefore, I hereby authorise the Beneficiary to avail the benefit of additional period of tax exemption from ..... to ..... in continuation to earlier period from ..... to ..... in pursuance of Special Order/s dated ..... referred above.

( ..... )  
Commissioner of Commercial Taxes/  
/Addl. Commissioner of Commercial Taxes

Note: \* *Strike out whichever is not applicable.*

To,

M/s .....  
.....

TIN: .....

Name of the unit: .....

Copy to: 1) ACCT, Incharge of concerned ward office. 2) The CTO Incharge of concerned ward office.  
3) Office copy. 4) Guard file."

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 22nd May, 2014.

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